

**REMARKS**

Claims 16-17, 19-21, and 28-37 are pending in this application. Claims 1-15, 18, and 22-27 have been cancelled without prejudice or disclaimer to the subject matter disclosed therein. Claims 16-17 and 19-21 have been amended to clarify the invention. Claims 28-37 are newly added.

The features of the present invention are:

- (1) A second temperature for heating the seed layer is from 100°C to 380°C after forming the seed layer at 100°C or higher (claim 16);
- (2) A step of oxidizing the surface of the seed layer after a step of forming the seed layer at 100°C or higher (claim 28); and
- (3) A step of nitriding the surface of the seed layer after a step of forming the seed layer at 100°C or higher (claim 33).

These features bring the effect that favorable orientation is obtained for the underlayer (the intensity of diffraction peaks for (200)) and the magnetic layer (the intensity of diffraction peaks for (110) so that the axis of easy magnetization is strongly orientated within the plane of film. This is supported in the specification at page 23, lines 12-16 and page 24, lines 19-21.

The Office Action rejects claims 16-17, 19-23 and 25 under 35 U.S.C. § 103(a) over Wong (U.S. Pat. No. 6,558,811) in view of Bertero (U.S. Pat. No. 6,150,015) and further in view of Suenaga (U.S. Pat. No. 5,131,995). The rejection of claims 22-25 is moot in view of the cancellation of these claims.

Wong (U.S. Pat. No. 6,558,811), Bertero et al. (U.S. Pat. No. 6,150,015), and Suenaga (U.S. Pat. No. 5,131,995) do not disclose at least the following elements of the independent claims of the invention:

1. Heating the seed layer at 100°C or higher and 380°C or lower after forming the seed layer at 100°C or higher (claim 16).
2. Oxidizing the surface of the seed layer after forming the seed layer at 100°C or higher (claim 28).
3. Nitriding the surface of the seed layer after forming the seed layer at 100°C or higher (claim 33).

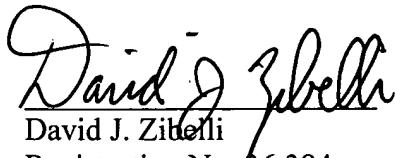
Therefore, even if combined as suggested in the office action, the cited references would not have rendered obvious the claimed invention to one of ordinary skill in the art at the time the invention was made. to heating, oxidizing, or nitriding the seed layer after forming the seed layer at 100°C or higher.

For the reasons set forth above, Applicants submit that independent claims 16, 28, and 33 define patentable subject matter. Claims 17 and 19-21 depend from independent claim 16; claims 29-32 depend from independent claim 28; and claims 34-37 depend from independent claim 33. Accordingly, Applicants request that the various 35 U.S.C. § 103(a) rejections of the claims be withdrawn.

The claims are allowable over the prior art. A Notice to that effect is respectfully requested. If the Examiner believes, for any reason, that personal communication will expedite prosecution of this application, the Examiner is invited to telephone the undersigned at the number provided.

The Office is hereby authorized to charge all required fees, including all required claim fees under 37 C.F.R. §1.16 and/or all required extension of time fees under 37 C.F.R. §1.17, or to credit any overpayments to Deposit Account 11-0600.

Respectfully submitted,



David J. Zibelli  
Registration No. 36,394

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KENYON & KENYON  
1500 K Street, N.W., Suite 700  
Washington, D.C. 20005  
Tel.: (202) 220-4200  
Fax.: (202) 220-4201